

## Message Text

UNCLASSIFIED

PAGE 01 LAGOS 08771 051424Z

ACTION AF-10

INFO OCT-01 ISO-00 ONY-00 /011 W  
-----112082 060609Z /10

R 050926Z AUG 77  
FM AMEMBASSY LAGOS  
TO SECSTATE WASHDC 2714

UNCLAS LAGOS 08771

NO DISTRIBUTION OUTSIDE AF/EX

E. O. 11652: NA  
TAGS: AFSP, PDIP  
SUBJ: CUSTOMS AND TAX LIABILITIES FOR FOREIGN SERVICE  
PERSONNEL

REF : STATE 177448

1. CUSTOMS AND TAX PRIVILEGES FOR DIPLOMATIC ESTABLISHMENTS ARE GOVERNED BY THE NIGERIAN DIPLOMATIC IMMUNITIES AND PRIVILEGES ACT OF 1962. NIGERIA HAS ALSO SIGNED AND RATIFIED THE VIENNA CONVENTIONS ON DIPLOMATIC AND CONSULAR RELATIONS.

2. THE ACT OF 1962 GRANTS THE FEDERAL MINISTER OF FINANCE THE AUTHORITY TO EXEMPT CERTAIN PERSONS WHOLLY OR PARTLY FROM ANY PUBLIC TAX, DUTY, OR FEES. THIS APPLIES TO AN AMBASSADOR OR PRINCIPAL OFFICER OF A CONSULATE AND MEMBERS OF THEIR OFFICIAL STAFF. AS A MATTER OF PRACTICE THE FMG FOLLOWS THE VIENNA CONVENTIONS AND DIPLOMATIC AND CONSULAR PERSONNEL ARE, THEREFORE, ALLOWED DUTY-FREE IMPORT ON A CONTINUOUS BASIS WHEREAS NON-DIPLOMATIC AND NON-CONSULAR PERSONNEL ARE ONLY ALLOWED FREE IMPORT AT THE TIME OF ENTRY WHICH HAS BEEN INTERPRETED TO BE WITHIN THREE MONTHS OF ARRIVAL. THIS IS NOT ADHERED TO STRICTLY AS WE HAVE HAD NO DIFFICULTY IN OBTAINING DUTY  
UNCLASSIFIED

UNCLASSIFIED

PAGE 02 LAGOS 08771 051424Z

FREE ENTRY FOR HOUSEHOLD EFFECTS AND AUTOMOBILES AFTER THE THREE MONTH PERIOD HAS ELAPSED. PRESUMABLY THE FMG TAKES INTO CONSIDERATION THE TIME REQUIRED FOR SHIPPING AND LANDING AT THE PORT OF LAGOS.

3. IN PRACTICE THIS DOES NOT WORK A HARSHNESS AS PERSONNEL DO NOT, DUE TO SHIPPING PROBLEMS, IMPORT GOODS AFTER THEIR

ARRIVAL AT POST EXCEPT FOR HHE AND A VEHICLE. ALL PERSONNEL USE THE COMMISSARY AND MAY ORDER FROM WACASC. SPECIALTY ITEMS OBTAINED IN GROUP ORDERS ARE AVAILABLE TO STAFF PERSONNEL AS WELL AS THOSE WITH DIPLOMATIC AND CONSULAR TITLES.

4. THE ONLY EFFECTIVE DISCRIMINATION IS IN THE MATTER OF TRANSPORTATION. DUE TO THE PECULIARITY OF LAGOS TRAFFIC, STAFF PERSONNEL WHO HAVE REGULAR LICENSE PLATES ARE ONLY PERMITTED TO DRIVE ON ALTERNATE DAYS OF THE WEEK BETWEEN THE HOURS OF 6:00 A.M. AND 6:00 P.M. PERSONNEL WITH DIPLOMATIC PLATES, I.E., THOSE WHO HAVE DIPLOMATIC OR CONSULAR TITLES ARE EXEMPT FROM THIS RESTRICTION, NOR DOES IT APPLY TO STAFF PERSONNEL ASSIGNED TO THE CONSULATES AS THE RESTRICTION APPLIES ONLY IN LAGOS. THE EMBASSY IN RECOGNITION OF THIS PROBLEM HAS BEEN LIBERAL IN PROVIDING EMPLOYEES WITH TRANSPORTATION ON THOSE DAYS ON WHICH THEY ARE NOT PERMITTED TO DRIVE.

WYMAN

UNCLASSIFIED

NNN

## Message Attributes

**Automatic Decaptoning:** Z  
**Capture Date:** 01-Jan-1994 12:00:00 am  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** LIABILITIES, DIPLOMATIC PERSONNEL  
**Control Number:** n/a  
**Copy:** SINGLE  
**Sent Date:** 05-Aug-1977 12:00:00 am  
**Decapton Date:** 22 May 2009  
**Decapton Note:** 25 YEAR REVIEW  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01-Jan-1960 12:00:00 am  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1977LAGOS08771  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D770282-0583  
**Format:** TEL  
**From:** LAGOS  
**Handling Restrictions:**  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1977/newtext/t19770894/aaaadbam.tel  
**Line Count:** 81  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 4bfb6f61-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION AF  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** ONLY  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** ONLY  
**Reference:** 77 STATE 177448  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 15-Oct-2004 12:00:00 am  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1700477  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** CUSTOMS AND TAX LIABILITIES FOR FOREIGN SERVICE PERSONNEL  
**TAGS:** AFSP, PDIP, NI  
**To:** STATE  
**Type:** TE  
**vdkvgwkey:** odbc://SAS/SAS.dbo.SAS\_Docs/4bfb6f61-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
22 May 2009  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009